朝陽科技大學 097學年度第2學期教學大綱
Cost and Managerial Accounting 成本及管理決策會計

當期課號	1439	Course Number	1439
授課教師	黃素慧	Instructor	HUANG,SU HUI
中文課名	成本及管理決策會計	Course Name	Cost and Managerial Accounting
開課單位	會計系(四日)三C	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	本課程係結合成本分析控制，管理決策與內部控制等管理機能，具體表現爲經營體制及應用方式的專業領域。內容包括：成本制度的介紹、預算、績效的評估長短期優關係決策等。	Objectives	The central focus of this course is how cost/managerial accounting helps managers make better decisions. By way of basic concepts, analyses, uses, and procedures instead of procedures alone, we recognize costing accounting as a managerial tool for business strategy and implementation. This course prepare students for the rewards and challenges facing them in the professional cost accounting world both today and future.
教材	Cost Accounting 12th Edition, Horngren,Datar,& Foster	Teaching Materials	Cost Accounting 12th Edition, Horngren,Datar,& Foster
成績評量方式	1.期中考20%；期末考20% 2.平時小考40% 3.出席10% 4.平常表現 10% 3.考試作弊學期成績一律以0分計算	Grading	Exam + participation= 100%
教師網頁	_		
教學內容	介紹成本及管理會計之基本概念，除財務報表所需之各項成本計算外，並介紹有關規劃、控制、績效評估等所需之資訊。	Syllabus	The central focus of this course is how cost/managerial accounting helps managers make better decisions. Introduce the basic concepts of cost/mamagerial accounting. Also introduce the related informaiton of plan, control and performace assessment.

尊重智慧財產權，請勿非法影印。